

House Bill 753

By: Representative Maddox of the 127th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from Pike County ad valorem taxes for county
2 purposes in an amount equal to the amount by which the current year assessed value of a
3 homestead exceeds the base year assessed value of such homestead; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; to provide for applicability; to provide for a referendum, effective dates, and
6 automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 (a) As used in this Act, the term:

10 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county
11 purposes levied by, for, or on behalf of Pike County, including, but not limited to, any ad
12 valorem taxes to pay interest on and to retire county bonded indebtedness.

13 (2) "Base year" means:

14 (A) For taxpayers who apply on or after January 1, 2010, and before January 1, 2011,
15 the assessed value of the homestead for taxable year 2007; and

16 (B) For taxpayers who apply on or after January 1, 2011, the taxable year immediately
17 preceding the taxable year in which the exemption under subsection (b) of this section
18 is first granted to the most recent owner of such homestead.

19 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
20 the O.C.G.A., as amended.

21 (b) Each resident of Pike County is granted an exemption on that person's homestead from
22 Pike County ad valorem taxes for county purposes in an amount equal to the amount by
23 which the current year assessed value of that homestead exceeds the base year assessed value
24 of that homestead. This exemption shall not apply to taxes assessed on improvements to
25 such homestead or additional land that is added to such homestead after January 1 of the base
26 year. If any real property is removed from such homestead, the base year assessed value

shall be adjusted to reflect such removal, and the exemption shall be recalculated accordingly. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c) A person shall not receive the homestead exemption granted by subsection (b) of this section unless such person or person's agent files an application with the tax commissioner of Pike County, giving such information relative to receiving such exemption as will enable the tax commissioner of Pike County to make a determination regarding the initial and continuing eligibility of such person for such exemption. The tax commissioner of Pike County shall provide application forms for this purpose.

(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year so long as the person granted the homestead exemption under subsection (b) of this section occupies the residence as a homestead. After a person has filed the proper application as provided in subsection (c) of this section, it shall not be necessary to make application thereafter for any year, and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under subsection (b) of this section to notify the tax commissioner of Pike County in the event that person for any reason becomes ineligible for such exemption.

(e) The exemption granted by subsection (b) of this section shall not apply to or affect any state ad valorem taxes, county or independent school district ad valorem taxes for educational purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption granted by subsection (b) of this section shall be in addition to and not in lieu of any other homestead exemption applicable to Pike County ad valorem taxes for county purposes.

(f) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2010.

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Pike County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Pike County for approval or rejection. The election superintendent shall conduct that election on the third Tuesday in June, 2009, and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Pike County. The ballot shall have written or printed thereon the words:

61 "() YES Shall the Act be approved which provides a homestead exemption from
62 Pike County ad valorem taxes for county purposes in an amount equal to the
63 () NO amount by which the current year assessed value of a homestead exceeds
64 the base year assessed value of such homestead?"

65 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
66 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
67 such question are for approval of the Act, Section 1 of this Act shall become of full force and
68 effect on January 1, 2010. If the Act is not so approved or if the election is not conducted
69 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
70 be automatically repealed on the first day of January immediately following that election
71 date. The expense of such election shall be borne by Pike County. It shall be the election
72 superintendent's duty to certify the result thereof to the Secretary of State.

73 **SECTION 3.**

74 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
75 its approval by the Governor or upon its becoming law without such approval.

76 **SECTION 4.**

77 All laws and parts of laws in conflict with this Act are repealed.